

2020

CERTIFICATE

To the Clerk of Anderson County, State of Kansas

We, the undersigned, officers of

City of Westphalia

- certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the
maximum expenditure for the various funds for the year 2020; and
(3) the Amount(s) of 2019 Ad Valorem Tax are within statutory limitations.

			2020 Adopted Budget		
			Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	County Clerk's Use Only
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Statement of Lease-Purchases			6		
Fund	K.S.A.				
General	12-101a	7	66,823	14,320	21,819
Debt Service	10-113				
Library	12-1220				
Special Highway		8	15,371		
Sewer		8	89,188		
Non-Budgeted Funds		9			
Totals		XXXXXX	171,382	14,320	
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Neighborhood Revitalization					
					County Clerk's Use Only
					656,322
					Nov 1, 2019 Total
					Assessed Valuation
Tax Lid Limit (from Computation Tab)				14,320	

Tax Lid Limit (from Computation Tab)
Does the City Need to Hold an Election?

14,320
NO

Assisted by:
Carolyn Brock

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Date Attested: August 14th, 2019

Julie Wellstein
County Clerk

Alice M. Nolan Mayor
Ronny Rader Council member
Jon [Signature] Council member
Jan [Signature] Special member
Amber [Signature] Council Member
Beth [Signature] Council Member
Governing Body

City of Westphalia

2020

Computation to Determine Limit for 2020

	Amount of Levy
1. Total tax levy amount in 2019 budget	+ \$ 14,041
2. Library levy in 2019 budget	- \$
Other tax entity levy in 2019 budget	- \$
3. Net tax levy	\$ 14,041

2020 Budget Percentage Adjustments

4. New improvements, remodeling and renovations for 2019 :	+ 0
5. Increase in personal property for 2019 :	
5a. Personal property 2019	+ 11,090
5b. Personal property 2018	- 7,974
5c. Increase in personal property (5a minus 5b)	+ 3,116
	(Use Only if > 0)
6. Valuation of annexed territory for 2019 :	
6a. Real estate	+ 0
6b. State assessed	+ 0
6c. New improvements	+ 0
6d. Total adjustment (sum of 6a, 6b, and 6c)	+ 0
7. Valuation of property that has changed in use during 2019 :	+ 30
8. Expiration of property tax abatements	+ 0
9. Expiration of TIF, Rural Housing, and NR Districts (Incremental assessed value over base)	+
10. Total valuation adjustment (sum of 4, 5c, 6d, 7, 8 & 9)	3,146
11. Total estimated valuation July 1, 2019	656,671
12. Percentage adjustment factor - Line 10 / (Line 11 - Line 10))	0.0048
13. Percentage adjustment increase (12 times 3)	+ \$ 68
14. Consumer Price Index for all urban consumers for calendar year 2018 (5 year average)	1.50%
15. Consumer Price Index adjustment (Line 3 times Line 14)	\$ 211
16. Total Percentage Adjustments	\$ 279

17.	Property tax revenues for debt service in 2020 budget:		+	<u>0</u>
	Property tax revenues for debt service in 2019 budget:		-	<u>0</u>
	Increase property tax revenues spent on debt service			<u>0</u>
18.	Property tax revenues spent for public building commission and lease payments in the 2020 budget:		+	<u> </u>
	(Obligations must have been incurred prior to July 1, 2016)			
	(Do not include amounts already reported in debt service levy)			
	Property tax revenues spent for public building commission and lease payments in the 2018 budget:		-	<u> </u>
	Increase property tax revenues spent on public building commission and lease payments			<u>0</u>
19.	Property tax revenues spent on special assessments in the 2020 budget:		+	<u> </u>
	(Do not include amounts already reported in debt service levy)			
20.	Property tax revenues spent on court judgments or settlements and associated legal costs in the 2020 budget:		+	<u> </u>
21.	Property tax revenues spent on Federal or State mandates (effective after June 30, 2015)			
	and loss of funding from Federal sources after January 1, 2017 in the 2020 budget:		+	<u> </u>
22.	Property tax revenues spent on expenses realted to disaster or Federal Emergency in the 2020 budget:		+	<u> </u>
23.	Law enforcement expenses - 2020 budget:		+	<u> </u>
	Law enforcement expenses - 2019 budget:		-	<u> </u>
	CPI adjustment	1.50%		<u>0</u>
	Increased law enforcement expenses in 2020 budget:			<u> </u>
	(Do not include building construction or remodeling costs)		+	<u>0</u>
24.	Fire protection expenses - 2020 budget:		+	<u> </u>
	Fire protection expenses - 2019 budget:		-	<u> </u>
	CPI adjustment	1.50%		<u>0</u>
	Increased fire protection expense in 2020 budget:			<u> </u>
	(Do not include building construction or remodeling costs)		+	<u>0</u>
25.	Emergency medical expenses - 2020 budget:		+	<u> </u>
	Emergency medical expenses - 2019 budget:		-	<u> </u>
	CPI adjustment	1.50%		<u>0</u>
	Increased emergency medical expenses in 2020 budget:			<u> </u>
	(Do not include building construction or remodeling costs)		+	<u>0</u>
26.	Total Revenue Adjustments			<u>0</u>

Levies on Behalf of Another Political or Governmental Subdivision

27. Library levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
Other tax entity levy - 2020 budget:	+	_____
28. Total Levies on Behalf of Another Political or Governmental Subdivision	+	<u>0</u>
29. Levy for Dissolved Taxing Entity (Only Use the First Year After Dissolved)	+	_____
30. Total Computed Tax Levy		<u>14,320</u>

Other Tests - Property Tax Decline

Note - In order to use the test, there must be a decline in tax revenues in at least one of the years listed below.

2016 Tax Levy (Less Levy for other Governmental Units)	13,429	
2017 Tax Levy (Less Levy for other Governmental Units)	13,617	None
2018 Tax Levy (Less Levy for other Governmental Units)	13,847	None
2019 Tax Levy (Less Levy for other Governmental Units)	14,041	None
Average Tax Levy (last three years)	13,835	
CPI Adjustment of 0.025	346	
Average Tax Levy Adjusted by CPI	14,181	
2020 Total Tax Levy (Less Levy for Other Governmental Units)	14,320	
Exemption from Election Requirement	No	
"		

Other Tests - Lost Valuation Test**Assessed Valuation Loss**

2020 Tax Levy (Less Levy for other Governmental Units)		
2019 Tax Levy (Less Levy for other Governmental Units)		
Change in Levy	0	
CPI Adjustment		211
2020 Mill Rate (Less Mills for other Governmental Units)		
Loss of Assessed Valuation Multiplied by 2020 Mill Rate		<u>0</u>
Total Adjustment for Loss of Assessed Valuation		211

Exemption from Election Requirement**Yes**

City of Westphalia

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2019	Ad Valorem Levy Tax Year 2018	Allocation for Proposed Year 2020				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	14,041	2,304	0	17	115	0
Debt Service						
Library						
TOTAL	14,041	2,304	0	17	115	0

County Treas Motor Vehicle Estimate 2,304

County Treas Recreational Vehicle Estimate 0

County Treas 16/20M Vehicle Estimate 17

County Treas Commercial Vehicle Tax Estimate 115

County Treas Watercraft Tax Estimate 0

Motor Vehicle Factor 0.16409

Recreational Vehicle Factor 0.00000

16/20 Vehicle Factor 0.00121

Commercial Vehicle Factor 0.00819

Watercraft Factor 0.00000

City of Westphalia

2020

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2018	Current Amount for 2019	Proposed Amount for 2020	Transfers Authorized by Statute
Totals		0	0	0	
Adjustments*					
Adjusted Totals		0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2019 and/or 2020 from a non-budgeted fund.

STATEMENT OF INDEBTEDNESS

Type of Debt Obligation:	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2019	Date Due		Amount Due 2019		Amount Due 2020	
						Interest	Principal	Interest	Principal	Interest	Principal
Sewer	11/14/1999	11/17/2039	3.25	182,000	125,100	May/Nov	Nov	4,066	4,200	3,930	4,400
Total G.O. Bonds Revenue Bonds:					125,100			4,066	4,200	3,930	4,400
Total Revenue Bonds Other:					0			0	0	0	0
Total Other Total Indebtedness					0			0	0	0	0
					125,100			4,066	4,200	3,930	4,400

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2019	Payments Due 2019	Payments Due 2020
None							
				Totals	0	0	0

***If you are merely leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Westphalia

2020

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget General	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	10,039	20,309	32,892
Receipts:			
Ad Valorem Tax	12,781	14,041	xxxxxxxxxxxxxxxxxxxx
Delinquent Tax	1,022		
Motor Vehicle Tax	178	2,369	2,304
Recreational Vehicle Tax	8	24	0
16/20M Vehicle Tax	23	27	17
Commercial Vehicle Tax		178	115
Watercraft Tax			0
Gross Earning (Intangible) Tax			0
LAVTR			0
City and County Revenue Sharing			0
Compensating Use Tax	1,691	1,862	1,850
Local Sales Tax	10,163	10,398	10,500
Franchise Tax	3,238	3,254	3,300
Dividends	575	565	575
Reimbursement for Utilities	689	1,120	800
CMB Fees	100	100	100
Interest on Idle Funds	29	50	50
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	30,497	33,988	19,611
Resources Available:	40,536	54,297	52,503
Expenditures:			
Salaries & Wages	3,860	4,248	4,600
Employee Benefits	767	1,079	2,000
Utilities	6,751	6,500	8,500
Dues	426	500	600
Mowing	2,228	2,228	3,000
Insurance	3,749	4,360	4,400
Supplies	577	786	1,000
Maintenance	484	539	1,000
Professional Fees	250	250	1,000
Street Maintenance		240	37,523
Capital Improvement	450		2,200
Transfer to Capital Improvements Reserve			
Transfer to Special Highway			
Miscellaneous	685	675	1,000
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	20,227	21,405	66,823
Unencumbered Cash Balance Dec 31	20,309	32,892	xxxxxxxxxxxxxxxxxxxx
2018/2019/2020 Budget Authority Amount:	34,496	46,274	66,823
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	66,823
		Tax Required	14,320
Delinquent Comp Rate:	0.0%		0
Amount of 2019 Ad Valorem Tax			14,320

CPA Summary

City of Westphalia

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FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget Special Highway	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	6,605	10,946	10,981
Receipts:			
State of Kansas Gas Tax	4,341	4,390	4,390
County Transfers Gas		0	0
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	4,341	4,390	4,390
Resources Available:	10,946	15,336	15,371
Expenditures:			
Street Repair and Maint		4,355	15,371
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	0	4,355	15,371
Unencumbered Cash Balance Dec 31	10,946	10,981	0
2018/2019/2020 Budget Authority Amount:	10,895	4,355	15,371

Adopted Budget Sewer	Prior Year Actual for 2018	Current Year Estimate for 2019	Proposed Budget Year for 2020
Unencumbered Cash Balance Jan 1	67,420	69,135	66,688
Receipts:			
Charges to Customers	19,675	22,169	22,500
Interest on Idle Funds		100	
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	19,675	22,269	22,500
Resources Available:	87,095	91,404	89,188
Expenditures:			
Salaries & Wages	4,710	5,000	5,000
Employee Benefits	740	750	750
Operations			
KDHE		200	200
Lab Fees	1,865	2,000	2,000
Repairs	4,165	5,000	5,000
Supplies	280	2,000	2,000
Insurance		600	600
Attorney Fees	0	1,000	1,000
Bond-Principal	4,100	4,100	4,400
Bond-Interest	2,100	4,066	3,930
Lagoon Draeged			
Capital Outlay			64,308
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	17,960	24,716	89,188
Unencumbered Cash Balance Dec 31	69,135	66,688	0
2018/2019/2020 Budget Authority Amount:	44,819	95,020	89,188

CPA Summary

Notice of Budget Hearing for Westphalia

(Published In The Anderson County Review, July 2, 2019)

2020

NOTICE OF BUDGET HEARING

The governing body of
City of Westphalia

will meet on August 13, 2019 at 6:30 PM at City Hall for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds and the amount of ad valorem tax. Detailed budget information is available at City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget. Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	20,227	21.826	21,405	21.948	66,823	14,320	21.807
Special Highway			4,355		15,371		
Sewer	17,960		24,716		89,188		
Non-Budgeted Funds							
Totals	38,187	21.826	50,476	21.948	171,382	14,320	21.807
Less: Transfers	0		0		0		
Net Expenditure	38,187		50,476		171,382		
Total Tax Levied	13,847		14,041				
Assessed Valuation	634,439		639,742		656,671		

Outstanding Indebtedness,
January 1,

	2017	2018	2019
G.O. Bonds	133,200	129,200	125,100
Lease Purchase Principal	0	0	0
Total	133,200	129,200	125,100

*Tax rates are expressed in mills

Dorothy Cameron

City Official Title: Clerk

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BUDGET SUMMARY

Proposed Budget 2020 Expenditures and Amount of Current Year Estimate for 2019 Ad Valorem Tax establish the maximum limits of the 2020 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

FUND	Prior Year Actual for 2018		Current Year Estimate for 2019		Proposed Budget for 2020		
	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2019 Ad Valorem Tax	Estimate Tax Rate*
General	20,227	21.826	21,405	21.948	66,823	14,320	21.807
Special Highway			4,355		15,371		
Sewer	17,960		24,716		89,188		
Non-Budgeted Funds							
Totals	38,187	21.826	50,476	21.948	171,382	14,320	21.807
Less: Transfers	0		0		0		
Net Expenditure	38,187		50,476		171,382		
Total Tax Levied	13,847		14,041		XXXXXXXXXXXXXXXXXXXX		
Assessed Valuation	634,439		639,742		656,671		

Outstanding Indebtedness, January 1,	2017	2018	2019
G.O. Bonds	133,200	129,200	125,100
Lease Purchase Principal	0	0	0
Total	133,200	129,200	125,100

*Tax rates are expressed in mills

Dorothy Cameron
City Official Title: Clerk